

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>WEBSTER CITY</div> <div>CITY OF <u>WEBSTER CITY</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16204000800000</div> <div>City Administrator</div> <div>400 Second St</div> <div>Webster City, Iowa 50595-0217</div>			
		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		3,465,990		3,465,990	3,396,724
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		3,465,990		3,465,990	3,396,724
Delinquent property taxes		0		0	
TIF revenues		295,286		295,286	276,639
Other city taxes		877,767	0	877,767	745,456
Licenses and permits		106,131	0	106,131	91,687
Use of money and property		256,874	95,176	352,050	326,513
Intergovernmental		1,069,894	0	1,069,894	826,369
Charges for fees and service		475,268	15,222,746	15,698,014	14,191,682
Special assessments		0	0	0	1,500
Miscellaneous		409,322	117,627	526,949	1,512,322
Other financing sources		3,828,441	0	3,828,441	4,318,718
Total revenues and other sources		10,784,973	15,435,549	26,220,522	25,687,610
Expenditures and Other Financing Uses					
Public safety		1,993,358	0	1,993,358	2,296,282
Public works		1,381,589	0	1,381,589	1,486,035
Health and social services		50,230	0	50,230	65,135
Culture and recreation		930,112	0	930,112	1,035,379
Community and economic development		501,300	0	501,300	374,463
General government		207,947	0	207,947	345,615
Debt service		678,823	0	678,823	752,779
Capital projects		257,309	0	257,309	1,839,035
Total governmental activities expenditures		6,000,668	0	6,000,668	8,194,723
Business type activities		0	15,620,118	15,620,118	16,052,840
Total ALL expenditures		6,000,668	15,620,118	21,620,786	24,247,563
Other financing uses, including transfers out		3,139,754	688,687	3,828,441	4,346,630
Total ALL expenditures/And other financing uses		9,140,422	16,308,805	25,449,227	28,594,193
Excess revenues and other sources over (Under) Expenditures/And other financing uses		1,644,551	-873,256	771,295	-2,906,583
Beginning fund balance July 1, 2014		7,020,902	15,811,389	22,832,291	22,832,291
Ending fund balance June 30, 2015		8,665,453	14,938,133	23,603,586	19,925,708
Note - These balances do not include \$ 348,333 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 36,020 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 1,295,000	Other long-term debt		\$ 1,958,757
Revenue debt		\$ 18,281,019	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 16,629,044
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11-27-15	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Dodie Wolfgram, Finance Director		→	515	832-9141	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/23/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF WEBSTER CITY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,816,950	1,091,999		557,041			3,465,990			3,465,990	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,816,950	1,091,999		557,041	0		3,465,990		T01	3,465,990	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,816,950	1,091,999		557,041	0	0	3,465,990			3,465,990	6
7	TIF revenues			295,286				295,286		T01	295,286	7
8	Other city taxes											
8	Utility tax replacement excise taxes	19,203						19,203		T15	19,203	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	2,691						2,691		T19	2,691	12
13	Hotel/motel tax	111,155						111,155		T19	111,155	13
14	Other local option taxes					744,718		744,718		T09	744,718	14
15	TOTAL OTHER CITY TAXES	133,049	0	0	0	744,718	0	877,767	0		877,767	15
16	Section B - LICENSES AND PERMITS	106,131						106,131		T29	106,131	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	11,129	6,481	591	635	10,355		29,191	95,176	U20	124,367	18
19	Rents and royalties	169,258	58,425					227,683		U40	227,683	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	180,387	64,906	591	635	10,355	0	256,874	95,176		352,050	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants		91,657					91,657		B89	91,657	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	91,657	0	0	0	0	91,657	0		91,657	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEBSTER CITY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		860,311					860,311		C46	860,311	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	2,559						2,559		C89	2,559	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim		23,990	576	11,838			36,404		C89	36,404	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	2,559	884,301	576	11,838	0	0	899,274	0		899,274	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions	28,963						28,963		D89	28,963	65				
66	Fire/EMT service							0		D89	0	66				
67	City Payment to Airport		50,000					50,000		D89	50,000	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	28,963	50,000	0	0	0	0	78,963	0		78,963	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	31,522	1,025,958	576	11,838	0	0	1,069,894	0		1,069,894	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	1,815,822	A91	1,815,822	73				
74	Sewer							0	1,776,809	A8Ø	1,776,809	74				
75	Electric							0	11,630,115	A92	11,630,115	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	265,348						265,348		A81	265,348	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEBSTER CITY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	5,388						5,388		A89	5,388	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	52,980					4,378	57,358		A03	57,358	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	144,136						144,136		A61	144,136	100				
101	Animal control charges	2,568						2,568		A89	2,568	101				
102	Other charges - Specify							0			0	102				
103	Zoning	470						470			470	103				
104	TOTAL CHARGES FOR SERVICE	470,890	0	0	0	0	4,378	475,268	15,222,746		15,698,014	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	11,856	3,603					15,459		U99	15,459	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	46,581						46,581		U11	46,581	110				
111	Fines	9,420						9,420		U30	9,420	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Other nonoperating revenues							0	37,120		37,120	114				
115	notes receivable collections							0	80,507		80,507	115				
116	Reimbursement	99,194			132,027			231,221			231,221	116				
117	Miscellaneous	52,153	52,402	275		1,811		106,641			106,641	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	219,204	56,005	275	132,027	1,811	0	409,322	117,627		526,949	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEBSTER CITY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,958,133	2,238,868	296,728	701,541	756,884	4,378	6,956,532	15,435,549		22,392,081	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	2,704,448				1,079,739		3,784,187			3,784,187	127
128	Internal TIF loans and transfers in		31,053	519		12,682		44,254			44,254	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	2,704,448	31,053	519	0	1,092,421	0	3,828,441	0		3,828,441	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	5,662,581	2,269,921	297,247	701,541	1,849,305	4,378	10,784,973	15,435,549		26,220,522	132
133												133
134	Beginning fund balance July 1, 2014	3,342,475	2,786,406	206,780	114,522	153,791	416,928	7,020,902	15,811,389		22,832,291	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	9,005,056	5,056,327	504,027	816,063	2,003,096	421,306	17,805,875	31,246,938		49,052,813	136
137												137
138												138
139												139
140												140
141												141
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF WEBSTER CITY							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	749,550	458,451					1,208,001		E62	1,208,001	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	342,645	146,744					489,389		E24	489,389	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	47,915	23,985					71,900		E66	71,900	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	6,250						6,250		E32	6,250	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	217,818						217,818		E89	217,818	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,364,178	629,180	0	0	0	0	1,993,358			1,993,358	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEBSTER CITY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation	29,010	554,459					583,469		E44	583,469	42				
43	Purchase of land and equipment							0		G44	0	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation	115,184						115,184		E44	115,184	48				
49	Traffic control safety — Current operation	22,711	11,611					34,322		E44	34,322	49				
50	Purchase of land and equipment	37,984						37,984		G44	37,984	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation		39,479					39,479		E44	39,479	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation	28,117	14,715					42,832		E81	42,832	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation	50,000	152,167					202,167		E01	202,167	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation	249,766						249,766		E81	249,766	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation	34,516	41,870					76,386		E89	76,386	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	567,288	814,301	0	0	0	0	1,381,589			1,381,589	80				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF WEBSTER CITY							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	9,950						9,950		E79	9,950	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	28,000						28,000		E32	28,000	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	12,280						12,280		E79	12,280	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	50,230	0	0	0	0	0	50,230			50,230	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEBSTER CITY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation							0		E52	0	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation	23,682	1,306					24,988		E61	24,988	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	141,110	35,933					177,043		E61	177,043	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	181,934	21,496					203,430		E61	203,430	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	161,866	40,330					202,196		E03	202,196	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	253,061	49,048					302,109		E61	302,109	135				
136	Other culture and recreation	19,787	559					20,346		E61	20,346	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	781,440	148,672	0	0	0	0	930,112			930,112	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	1,748	9,116					10,864		E89	10,864	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	96,041	43,363					139,404		E89	139,404	143				
144	Purchase of land and equipment	38,895						38,895		G89	38,895	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	66,320	26,388					92,708		E29	92,708	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation			219,429				219,429		E89	219,429	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	203,004	78,867	219,429	0	0	0	501,300			501,300	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF WEBSTER CITY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	87,080	14,160					101,240		E29	101,240	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	37,772	7,198					44,970		E23	44,970	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	15,051	1,661					16,712		E25	16,712	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	37,301	7,724					45,025		E31	45,025	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	177,204	30,743	0	0	0	0	207,947			207,947	176
177	Section G — DEBT SERVICE				678,823			678,823			678,823	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	678,823	0	0	678,823			678,823	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street Construction					257,309		257,309			257,309	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	257,309	0	257,309			257,309	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	257,309	0	257,309			257,309	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,143,344	1,701,763	219,429	678,823	257,309	0	6,000,668			6,000,668	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF WEBSTER CITY					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,491,411	E91	1,491,411	198
199	Purchase of land and equipment									G91	0	199
200	Construction								1,588,634	F91	1,588,634	200
201	Sewer and sewage disposal — Current operation								1,270,865	E80	1,270,865	201
202	Purchase of land and equipment								134,162	G80	134,162	202
203	Construction									F80	0	203
204	Electric — Current operation								10,394,587	E92	10,394,587	204
205	Purchase of land and equipment								740,459	G92	740,459	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF WEBSTER CITY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								15,620,118		15,620,118	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,143,344	1,701,763	219,429	678,823	257,309	0	6,000,668	15,620,118		21,620,786	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,928,776	99,298			1,067,426		3,095,500	688,687		3,784,187	255
256	Internal TIF loans/repayments and transfers out			44,254				44,254			44,254	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	1,928,776	99,298	44,254	0	1,067,426	0	3,139,754	688,687		3,828,441	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	5,072,120	1,801,061	263,683	678,823	1,324,735	0	9,140,422	16,308,805		25,449,227	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						421,306	421,306			421,306	263
264	Restricted		3,255,266	240,344	137,240	279,423		3,912,273			3,912,273	264
265	Committed							0			0	265
266	Assigned					398,938		398,938			398,938	266
267	Unassigned	3,932,936						3,932,936			3,932,936	267
268	Total Governmental	3,932,936	3,255,266	240,344	137,240	678,361	421,306	8,665,453			8,665,453	268
269	Proprietary								14,938,133		14,938,133	269
270	Total ending fund balance June 30, 2015	3,932,936	3,255,266	240,344	137,240	678,361	421,306	8,665,453	14,938,133		23,603,586	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	9,005,056	5,056,327	504,027	816,063	2,003,096	421,306	17,805,875	31,246,938		49,052,813	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WEBSTER CITY

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

3,498,708

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 2,995,000	29U \$	39U \$ 210,000	49U \$	49U \$	49U \$ 2,785,000	49U \$	191 \$
2. Sewer utility	19U 1,717,000	29U	39U 446,000	49U	49U	49U 1,271,000	49U	189
3. Electric utility	19U 14,641,686	29U	39U 416,667	49U	49U	49U 14,225,019		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. GO	1,805,000		510,000	1,295,000				
Parks & Rec	19U	29U	39U	49U	49U	49U	49U	189
10.	2,001,445		42,688				1,958,757	
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	23,160,131	0	1,625,355	1,295,000	0	18,281,019	1,958,757	0

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$ 0

Outstanding as of JUNE 30, 2015

64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

\$

332,580,882

x .05 = \$

16,629,044

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 137,240	\$		23,850,699	23,987,939

REMARKS

V98